IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

FRIDAY, THE 13TH APRIL 2007 / 23RD CHAITHRA 1929

WP(C).No. 12801 of 2007(Y)

PETITIONER:

HOTEL DOUBLOON, KALLAMBALAM, REP. BY
MANAGING DIRECTOR, R.MANILAL, S/O.RAMACHANDRAN,
THIRUVANANTHAPURAM..

BY ADV. SRI.R.ANILKUMAR

RESPONDENTS:

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1. ASST.COMMISSIONER (ASSENT-III),
SPECIAL CIRCLE, DEPARTMENT OF COMMERCIAL TAXES,
THIRUVANATHAPURAM.

2. STATE OF KERALA REP. BY SECRETARY,
TAXES DEPARTMENT,SECRETRIAT,
THIRUVANATHAPURAM.

BY SR.GOVT. PLEADER SRI.MOHAMMED RAFIQ.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 13/04/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO.12801 OF 2007-Y

JUDGMENT

The petitioner challenges Ext.P1 order, which is an order of assessment of KGST. Against that order it has got a right of appeal before the Deputy Commissioner (Appeals). But, the petitioner has chosen to approach this Court directly, on the allegation that the order has been passed in violation of the principles of natural justice. When it was pointed out that Ext.P1 speaks of service of notice under Section 17(3) of the KGST Act, the petitioner asserted that no such notice was served on it and the statement in the assessment order is incorrect. The files were called for. It is seen that Section 17(3) notice was served on the petitioner and it has acknowledged the same in writing. In view of the above position, the writ petition filed, challenging the assessment order directly before this Court, cannot be entertained.

2. There are other grounds also against the impugned order, the learned counsel for the petitioner submits. All these grounds can be raised

before the appellate authority and the petitioner can seek relief.

In the result, the writ petition is dismissed with costs.

13th April, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/